

Expenditure Itemization Summary

Grantees are required to submit an Expenditure Itemization Summary (EIS) due February 15th covering expenses for the previous July – December, and an EIS due August 15th covering expenses for the previous January – June.

A sample of a completed EIS has been provided on page 4 of this chapter. Use the reporting and expenditure categories listed below when preparing the EIS. Only directly applicable eligible expenses should be included. Summarize all of the expenses that were incurred over the six (6) month reporting period and use only the categories that are applicable to your grant program. For each category, identify the related tasks and expenses. If you have more than one invoice from a company, list them separately on the EIS. Include invoice numbers.

Expenditure Categories:

Permanent Collection Facilities – Includes eligible expenses for collection centers; permanent household hazardous waste collection facilities (PHHWCFs); and antifreeze, battery, oil, and paint (ABOP) facilities. Do not include publicity and education or oil containers in this category (See Chapter 5, Expenditures, for additional guidance.)

Temporary or Mobile Collection – Eligible expenses for temporary events at an established facility, and mobile events. (See Chapter 5, Expenditures, for additional guidance.)

Residential Collection – Curbside or door-to-door collection of used oil and filters.

Load Checking Program – Inspection of loads for used oil at solid waste landfills or transfer stations.

Publicity and Education – All eligible publicity, public education, and community outreach events (except those related to stormwater mitigation). A partial list of examples include newspaper ads, radio spots, public service announcement TV spots, flyers, brochures, door hangers, utility bill inserts, billboards, collection center handouts (such as “shelf talkers”), and premiums. Material/supply expenses for community events and school presentations should be included here, but personnel expenses should be placed into the personnel/other category.

Personnel/Other – Include directly applicable personnel expenses for employees of the grant jurisdiction. Also include other non-stormwater expenses that do not fit into any other category. Personnel costs associated with stormwater mitigation should be included in the stormwater category. Contractor or consultant hours should not be included in this section, they should be placed into the other appropriate categories in which the expenses were incurred.

Stormwater Mitigation - Installation and maintenance of filters, storm-drain stenciling, all applicable costs of publicity and education, and personnel. A maximum of 50% of your block grant may be spent on all stormwater mitigation program expenses.

The EIS MUST include the following certification:

"I certify that the above information is correct and that all funds received have been expended in accordance with the Used Oil Recycling Block Grant – Eighth Cycle: Fiscal Year 2002/2003 Agreement."

The certification MUST be dated and signed by the person authorized in your resolution. A sample EIS with the certification can be found on the next page. **An EIS received without the signed certification will not be approved.**

Block Grant – Sequence of Spending

Block Grant recipients will receive ninety percent (90%) of their Block Grant award in advance. Advancement of funds is conditional upon full repayment of all outstanding Block Grant funds owed to the Board. The remaining ten percent (10%) will be released to the Grantee on a reimbursement basis at the conclusion of the grant once the Grantee has complied with all grant provisions. This means that the Grantee will have to incur the costs for the entire ten percent (10%) withheld amount before requesting reimbursement. Your Block Grant is not completed until the 10% withheld amount and all accrued interest is expended and accounted on the grant's final EIS.

You must spend all of the available funds from the oldest block grant prior to spending any funds from more recent block grants. For example, utilize all funds from your 7th cycle grant (90 % advance, 10% withheld, and interest accrued) before showing any 8th cycle expenses on your EIS.

It is acceptable to split an invoice across two separate block grant cycles in order to "zero out" all funds in your oldest block grant before using funds from a more recent block grant.

To be reimbursed for the withheld 10% of your grant, submit a Payment Request Form along with the final EIS. A blank Payment Request Form and an example of a completed one are included at the end of this chapter; they can also be downloaded from the CIWMB website at: www.ciwmb.ca.gov/Grants/Forms/Payment.doc

Remember that each Block Grant Cycle must be tracked and accounted for separately. All grant funds must be placed in an interest bearing account with a fully insured financial institution. All interest accrued and received from this account may be used only for eligible expenses related to the grant. Interest accrued must be stated on each EIS. Expenses made against interest accrued should be shown on the final EIS of the grant.

Any unused interest accrued must be returned to the Board at the end of the grant term.

Grantees should contact their administration and finance office to establish a process to track and report this interest.

The Board may request an EIS at any time, and has the authority to immediately suspend or terminate the Grant Agreement if the EIS is not submitted or progress is unsatisfactory. Your jurisdiction must continue to retain documentation for audit purposes as specified in the Terms and Conditions of this Agreement. Additional information can be found in Chapter 10 (Audit Requirements).

EIS Format

An example of a complete EIS is provided on the following page.

Before sending in the EIS, please check the following:

- Expenditures are noted in the proper reporting category
- Line item expenses equal subtotals; subtotal amounts add up to the grand total
- Each line item in the personnel section on the EIS should include:
 - Title of position
 - Hours worked
 - Rate of pay **with** benefits
 - Grant Duties (e.g., grant supervision, community outreach, etc.)
- Interest accrued during reporting period
- Publicity and education line items are supported by including in the progress report originals of the items or photographs of the items (if appropriate)
- EIS certification is signed by the Grant signature authority

EXPENDITURE ITEMIZATION SUMMARY EXAMPLE

City of Crudemont - UBG8-02-9999

For expenses incurred between July 1, 2002 and Dec 31, 2002

Permanent Collection Facilities

Fresh & Clean Environmental Inc. - used oil and filter collection Invoice #14345*	\$150.00
Oil-In-A-Drum Co. – 2 500-gallon used oil storage tanks Invoice #557	\$740.00
Oops-See-Daisy Inc. – spill response kit Invoice #90	\$250.00
Dewey, Putnam and Hyde Consultants – designs to build a new HHW facility Invoice #789	\$1,200.00
Ben's fencing – fencing for new HHW facility Invoice #7376	\$985.00

Subtotal Permanent Collection Facilities **\$3,325.00**

Temporary or Mobile Collection

Fresh & Clean Environmental Inc. – used oil and filter collection at Quarterly Crudemont HHW event Invoice #8367	\$525.00
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Subtotal Temporary or Mobile Collection **\$525.00**

Residential Collection

T-Rex Oil Haulers – curbside used oil and filter collection Invoice #915709	\$1,100.00
T-Rex Oil Haulers – curbside used oil and filter collection Invoice #73743	\$1,100.00

Subtotal Residential Collection **\$2,200.00**

Publicity and Education

** Signs Unlimited – 5,000 used oil recycling posters Invoice #782	\$3,000.00
** Oil-In-A-Drum Co. – 500 2-gallon used oil containers Invoice #4567	\$2,500.00
** KOIL – 25 radio ads for collection events Invoice #7899	\$500.00
** Sunset Shores Daily Bugle – 13 newspaper ads Invoice #8777	\$1,500.00

Subtotal Publicity and Education **\$7,500.00**

Personnel/Other

Director - 10 hours @ \$30/hr. (with benefits) grant administration	\$300.00
Project Coordinator – 175 hours @ \$25.00/hr. (with benefits) grant supervision and field work	\$4,375.00
Travel Expense Claim- mileage and per diem for Used Oil Recycling Conference	\$153.00
Used Oil Recycling Conference registration fee (Project Coordinator)	\$30.00

Subtotal Personnel/Other **\$4,858.00**

Stormwater Mitigation Program

** Stormwater Catch Basin Inserts; 15 @ \$200 ea Invoice # 78676	\$3,000.00
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Subtotal Stormwater Mitigation Program **\$3,000.00**

Expenditure Itemization Grand Total **\$21,408.00**

(Interest posted 07/01/02 through 12/31/02) **(+ \$4,895.00)**

* Invoice numbers must be included

** Two (2) originals or photographs of products are enclosed with report

CERTIFICATION

I certify that the above information is correct and that all funds received have been expended in accordance with the Used Oil Recycling Block Grant – Fiscal Year 2002/2003 Agreement.

Signature of Person Authorized by Resolution

Date Signed

STATE OF CALIFORNIA
GRANT PAYMENT REQUEST
CIWMB 87 (rev. 12/95)

CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD

SEE INSTRUCTIONS ON BACK

1. GRANTEE'S NAME (AS APPEARS ON GRANT AGREEMENT)	2. GRANTEE'S INVOICE NUMBER	3. GRANT NUMBER ASSIGNED BY CIWMB
4. TYPE OF PAYMENT (Attach itemization and documentation) <input type="checkbox"/> REIMBURSEMENT <input type="checkbox"/> ADVANCE <input type="checkbox"/> FINAL	5. PAYMENT REQUEST NUMBER	6. AMOUNT REQUESTED \$

7. SEND WARRANT TO:
AGENCY / BUSINESS NAME

AGENCY / BUSINESS CONTACT

AGENCY / BUSINESS MAILING ADDRESS (INCLUDE STREET, CITY, STATE, ZIP CODE)

CERTIFICATION

8. I certify that the above information is correct and that all funds received have been or will be expended in accordance with the approved agreement for California Integrated Waste Management Board grant funding.



SIGNATURE OF PERSON AUTHORIZED BY RESOLUTION

DATE SIGNED



NAME OF PERSON SIGNING AND TITLE (TYPE OR PRINT)

TO BE COMPLETED BY CIWMB STAFF ONLY

9. AMOUNT OF PAYMENT REQUESTED	\$
10. LESS WITHHOLD (IF APPLICABLE AND AUTHORIZED IN GRANT AGREEMENT)	\$
11. OTHER	\$
	\$
	\$
12. AMOUNT AUTHORIZED FOR PAYMENT	\$
13. COMMENTS	14. DATE RECEIVED
15. CIWMB PROJECT MANAGER APPROVAL 	DATE APPROVED
16. CIWMB GRANT PROGRAM MANAGER APPROVAL 	DATE APPROVED

INSTRUCTIONS FOR COMPLETING FORM

1. **GRANTEE'S NAME:** Agency or business name as it appears on the grant agreement.
2. **GRANTEE'S INVOICE NUMBER:** Number assigned to payment request form by the Grantee (optional).
3. **GRANT NUMBER ASSIGNED BY CIWMB:** Grant contract number assigned by the CIWMB as it appears on the top right hand corner of the grant agreement.
4. **TYPE OF PAYMENT:** Check "reimbursement" if this is a regular payment request; check "advance" only if advance payment request is accompanied by a letter justifying the request (the advance payment request must be approved by the CIWMB Program Manager); check "final" when all tasks have been completed.
5. **PAYMENT REQUEST NUMBER:** Begin with the number 1 on your first request for funds and number all subsequent requests consecutively.
6. **AMOUNT REQUESTED:** Amount that is being requested for payment.
7. **SEND WARRANT TO:** Agency or business name as it appears on the grant agreement. Subsequent lines are for the contact person's name and mailing address.
8. **CERTIFICATION:** Signature of the person authorized in the Resolution/Letter of Authorization included with the grantee's application. Please also type or print this person's name, title and date of signature.

Please mail this form with supporting documents (if applicable) to:

**California Integrated Waste Management Board
Attention: (CIWMB Project Manager)
Used Oil/HHW Program, MS-21
1001 "T" Street, P.O. Box 4025
Sacramento CA 95812-4025**

The following items will be completed by CIWMB staff:

9. **AMOUNT OF PAYMENT REQUESTED:** Amount of this payment request.
10. **LESS WITHHOLD:** Withhold amount authorized in the grant agreement. The CIWMB Project Manager will calculate any withhold based on the amount of the payment.
11. **OTHER:** Miscellaneous additions or deductions as determined by the CIWMB Project Manager.
12. **AMOUNT AUTHORIZED FOR PAYMENT:** Amount authorized by the CIWMB Project Manager for reimbursement on this payment request.
13. **COMMENTS:** CIWMB Project Manager's explanation of the miscellaneous additions or deductions of this payment request, as well as other comments related to this payment request.
14. **DATE RECEIVED:** Date payment request received by the CIWMB.
15. **CIWMB PROJECT MANAGER APPROVAL:** Signature and date of the CIWMB Project Manager's approval of this payment request.
16. **CIWMB GRANT PROGRAM MANAGER APPROVAL:** Signature and date of the CIWMB Grant Program Manager's approval of this payment request.

EXAMPLE of COMPLETED EIS for 10% WITHHELD REIMBURSEMENT

STATE OF CALIFORNIA

CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD

GRANT PAYMENT REQUEST

CIWMB 87 (rev. 12/95)

SEE INSTRUCTIONS ON BACK

1. GRANTEE'S NAME (AS APPEARS ON GRANT AGREEMENT)	2. GRANTEE'S INVOICE NUMBER	3. GRANT NUMBER ASSIGNED BY CIWMB
City of Crudemont	01	UBG8-02-9999
4. TYPE OF PAYMENT (Attach itemization and documentation)	5. PAYMENT REQUEST NUMBER	6. AMOUNT REQUESTED
<input type="checkbox"/> REIMBURSEMENT <input type="checkbox"/> ADVANCE <input checked="" type="checkbox"/> FINAL 10% Retention	02	\$10,000.00
7. SEND WARRANT TO: AGENCY / BUSINESS NAME		
City of Crudemont		
AGENCY / BUSINESS CONTACT		
Ms. Oily, accountant (999) 999-9999		
AGENCY / BUSINESS MAILING ADDRESS (INCLUDE STREET, CITY, STATE, ZIP CODE)		
123 Lead Street, Crudemont, CA 99999		

CERTIFICATION

8. I certify that the above information is correct and that all funds received have been or will be expended in accordance with the approved agreement for California Integrated Waste Management Board grant funding.

SIGNATURE OF PERSON AUTHORIZED BY RESOLUTION

Mr. John Recycler



DATE SIGNED

August 10, 2003

NAME OF PERSON SIGNING AND TITLE (TYPE OR PRINT)

Mr. John Recycler, Public Works Director

TO BE COMPLETED BY CIWMB STAFF ONLY

9. AMOUNT OF PAYMENT REQUESTED	
10. LESS WITHHOLD (IF APPLICABLE AND AUTHORIZED IN GRANT AGREEMENT)	\$
11. OTHER	\$
	\$
12. AMOUNT AUTHORIZED FOR PAYMENT	
13. COMMENTS	14. DATE RECEIVED
15. CIWMB PROJECT MANAGER APPROVAL	DATE APPROVED
	
16. CIWMB GRANT PROGRAM MANAGER APPROVAL	DATE APPROVED
	

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